

103 KAR 41:200. Manufacturer's Report.

RELATES TO: KRS 138.135

STATUTORY AUTHORITY: KRS 131.130(1), (3)

NECESSITY, FUNCTION AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of all tax laws of this state. This administrative regulation establishes the reporting requirements of tobacco products manufacturers in accordance with KRS 138.135.

Section 1. Definitions. (1) "Manufacturer" is defined in KRS 138.130(2).

(2) "Tobacco products" is defined in KRS 138.130(16).

Section 2. Each manufacturer selling or shipping tobacco products to distributors, retailers, or any other persons located in this state shall file a completed Manufacturer's Report of Tobacco Products Shipments, Form 73A424, with the Department of Revenue, at the address and in the manner specified in this form on or before the 20th day of each month. This report shall contain the following information concerning the manufacturer's operations during the preceding calendar month:

(1) The names and addresses of customers as required in KRS 138.135(1)(b)1;

(2) The detailed breakdown of quantities of tobacco products shipped as required in KRS 138.135(1)(b)2; and

(3) The other detail or information required by the Manufacturer's Report of Tobacco Products Shipments, Form 73A424.

Section 3. Incorporation by Reference. (1) Form 73A424, "Manufacturer's Report of Tobacco Products Shipments", July 2013, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620, Monday through Friday, 8 a.m. to 5 p.m. (40 Ky.R. 476; 785; eff. 11-1-2013.)